



# Maricopa County

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## Internal Audit Department

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**To:** Maricopa County Board of Supervisors

**From:** Mike McGee, Internal Audit Director

**Subject:** Adult Probation Department Minimum Accounting Standards  
Compliance Review

**Date:** August 31, 2022

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We reviewed the Adult Probation Department (APD) for compliance with the Minimum Accounting Standards (MAS) set forth by the Supreme Court of Arizona, Administrative Office of the Courts (AOC). The AOC requires reviews on a triennial basis. We issued a detailed report to the APD.

**Results:** The average compliance rate was 99%, a 25% improvement from the previous review.

**Observation:** We performed 52 of 68 MAS compliance review procedures (16 procedures were not applicable to current operations). The review procedures were developed to bring financial operations into compliance with statutes and generally accepted accounting principles.

The instances of noncompliance were in the following areas: (1) cash handling and receipting, (2) segregation of duties, and (3) reconciliation of financial records. Exceptions increase the risk that errors and/or fraud could occur and go undetected.

This review was approved by the Board of Supervisors and was conducted in conformance with International Standards for the Professional Practice of Internal Auditing. This report is intended primarily for the County Board of Supervisors. However, this report is a public record and its distribution is not limited.

If you have any questions about this report, please contact me at 602-506-1585.